IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 262 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

MEHTA PARIKH & CO. PVT. LTD.

Versus

COMMISSIONER OF INCOME TAX

Appearance:
MR RK PATEL for Petitioner
MR BB NAIK for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE M.S.SHAH

Date of decision: 06/11/2000

ORAL JUDGEMENT

(Per : CHIEF JUSTICE MR DM DHARMADHIKARI)

Mr RK Patel, learned counsel appearing for the

assessee states that the assessee has instructed him not to prosecute the reference as the assessee is not interested in the answer of the question of which he has sought the reference.

In view of the stand taken on behalf of the assessee, we do not consider it necessary to answer the question.

The reference is accordingly disposed of on the statement made on behalf of the assessee.

(D.M. Dharmadhikari, CJ)

(M.S. Shah, J.)

sundar/-